

## EIGHTY-FIFTH LEGISLATURE

# Legislative Document

#### **No.** 382

S. P. 360

In Senate, Feb. 6, 1931.

Referred to Committee on Judiciary and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary. Presented by Senator Littlefield of York.

# STATE OF MAINE

### IN THE YEAR OF OUR LORD ONE THOUSAND NINE HUNDRED AND THIRTY-ONE

### AN ACT Relating to Receipts for the Payment of the Excise Tax on Motor Vehicles.

Be it enacted by the People of the State of Maine, as follows:

R. S. c. 12, sec. 94; relating to receipts for the payment of the excise tax on motor vehicles. Section ninety-four of chapter twelve of the revised statutes is hereby amended by striking out all of said section and substituting in place thereof the following:

'Sect. 94. Receipts for excise tax shall form part of application for registration. Receipts for the payment of this excise tax shall be in a form to be prescribed by the secretary of state and shall be attached to and form a part of the application for registration of motor vehicles. In said receipt the collector of the said excise tax shall certify to the fact that "the excise tax has been fully paid on the motor vehicle described in the foregoing application." Said application for the registration of any motor vehicle shall be fully filled in before being presented to the collector of said excise tax. The collector of said excise tax shall also deliver to the owner of the motor vehicle a receipt for the payment of said tax to be kept by said owner.'